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- and -

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Counsel to the Debtors and Debtors in Possession

> IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA RICHMOND DIVISION

- - - - - - - - x

In re: : Chapter 11

CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)

et al.,

Debtors. : Jointly Administered

- - - - - - - - - x

DEBTORS' THIRD OMNIBUS OBJECTION TO CERTAIN LATE 503(B)(9) CLAIMS

The debtors and debtors in possession in the above-

captioned cases (collectively, the "Debtors")¹, hereby file their Third Omnibus Objection to Certain Late 503(b)(9) Claims (the "Objection"), and hereby move this Court, pursuant to sections 105 and 503(b)(9) of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (as amended, the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Local Bankruptcy Rule 3007-1, for an order, the proposed form of which is attached hereto as Exhibit A, granting the relief sought by this Objection, and in support thereof states as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this

Motion under 28 U.S.C. §§ 157 and 1334. This is a core

proceeding under 28 U.S.C. § 157(b). Venue of these cases

and this Motion in this district is proper under 28 U.S.C.

§§ 1408 and 1409. The statutory and legal predicates for

The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), PRAHS, INC. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard,

the relief requested herein are Bankruptcy Code sections 105 and 503(b)(9) and Rule 3007 of the Federal Rules of Bankruptcy Procedure.

BACKGROUND

- 2. On November 10, 2008 (the "Petition Date"), the Debtors filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.
- 3. The Debtors continue to manage and operate their businesses as debtors in possession pursuant to Bankruptcy Code sections 1107 and 1108.
- 4. On November 12, 2008, the Office of the United
 States Trustee for the Eastern District of Virginia
 appointed a statutory committee of unsecured creditors (the "Creditors' Committee"). To date, no trustee or examiner has been appointed in these chapter 11 cases.
- 5. On November 12, 2008, the Court appointed Kurtzman Carson Consultants LLC ("KCC") as claims, noticing and balloting agent for the Debtors in these chapter 11 cases pursuant to 28 U.S.C. § 156(c).
- 6. On November 12, 2008, this Court entered that certain Order Establishing Bar Date for Filing Requests for

Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

Payment of Administrative Expense Claims Under Bankruptcy Code Sections 105 and 503(b)(9) and Approving Form, Manner and Sufficiency of Notice of the Bar Date Pursuant to Bankruptcy Rule 9007 (Docket No. 107)(the "503(b)(9) Bar Date Order").

- 7. Pursuant to the 503(b)(9) Bar Date Order, this
 Court approved the form and manner of the 503(b)(9) bar date
 notice, which was attached as Exhibit A to the 503(b)(9) Bar
 Date Order (the "503(b)(9) Bar Date Notice"). Pursuant to
 the 503(b)(9) Bar Date Order and 503(b)(9) Bar Date Notice,
 the bar date for filing proofs of claim asserting
 administrative priority claims pursuant to section 503(b)(9)
 of the Bankruptcy Code was on December 19, 2008 (the
 "503(b)(9) Bar Date").
- 8. On November 19, 2008, KCC served a copy of the 503(b)(9) Bar Date Notice on the 2002 Service List, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties (Docket No. 358). In addition, the Debtors published the 503(b)(9) Bar Date Notice in The New York Times (Docket No. 549), The Wall Street Journal (Docket No. 548), and The Richmond Times-Dispatch (Docket No. 547).
 - 9. On January 16, 2009, the Court authorized the

Debtors, among other things, to conduct going out of business sales at the Debtors' remaining 567 stores pursuant to an agency agreement (the "Agency Agreement") between the Debtors and a joint venture, as agent (the "Agent"). On January 17, 2009, the Agent commenced going out of business sales pursuant to the Agency Agreement at the Debtors remaining stores.

OBJECTIONS TO CLAIMS

- 10. As more particularly described herein, the Debtors seek in this Objection the disallowance of certain claims asserting purported priority pursuant to section 503(b)(9) of the Bankruptcy Code that were filed after the 503(b)(9) Bar Date, all as further described herein and pursuant to the form of order attached hereto as Exhibit A.
- 11. The claims that are the subject of this Objection may be the subject to additional subsequently filed objections.
- 12. The Debtors reserve the right to further object to any and all claims, whether or not the subject of this Objection, for allowance, voting, and/or distribution purposes, and on any other grounds. The Debtors reserve the right to modify, supplement and/or amend this Objection as it pertains to any claim or claimant herein.

of all claimants included in this Objection, with a cross-reference by claim number. The basis of this Objection is that the claims included herein were not filed timely. This Objection includes 66 claims, which are all listed on Exhibit C. See Rule 3007(e)(1) and (2).

LATE 503(B)(9) CLAIMS

- 14. Exhibit C contains a list of claims that were filed by purported creditors who filed claims alleging an administrative priority claim pursuant to 503(b)(9) after the 503(b)(9) Bar Date (the "Late 503(b)(9) Claims").
- 15. The 503(b)(9) Bar Date Order provides in relevant part:

Any holder of a Section 503(b)(9) Claim that fails to file a Section 503(b)(9) Claim Request or a Section 503(b)(9) Motion by the Section 503(b)(9) Bar Date in accordance with the procedure set forth in this Order is forever barred, estopped, and permanently enjoined from asserting its Section 503(b)(9) Claim against the Debtors, their estates, or the property of any of them, and such holder shall not be entitled to receive any distribution in these bankruptcy cases on account of such Section 503(b)(9) Claim or receive further notices regarding such Section 503(b)(9) Claim, absent further order of this Court.

. . .

Any Section 503(b)(9) Claim Request or Section 503(b)(9) Motion that is not timely filed and served in accordance with this Order on or before the Section 503(b)(9) Bar Date, so as to be actually RECEIVED by the deadline and in the manner set forth herein, shall be disallowed, and the holder of such Section 503(b)(9) Claim shall be forever barred, estopped, and permanently enjoined from asserting such Section 503(b)(9) Claim against the Debtors, their estates, or the property of any of them, and such holder shall not be entitled to receive any distribution in these bankruptcy cases on account of such Section 503(b)(9) Claim or receive further notices regarding such Section 503(b)(9) Claim, absent further order of this Court.

503(b)(9) Bar Date Order, ¶ 7, 12.

16. The 503(b)(9) Bar Date Notice provides in relevant part:

CONSEQUENCES OF FAILURE TO FILE SECTION 503(b)(9) CLAIM REQUEST

ANY PERSON OR ENTITY HOLDING A SECTION 503(b)(9) CLAIM THAT FAILS TO FILE A SECTION 503(b)(9) CLAIM REQUEST ON OR BEFORE THE BAR DATE SHALL BE FOREVER BARRED AND ESTOPPED FROM ASSERTING A SECTION 503(b)(9) CLAIM AGAINST THE DEBTORS, THEIR ESTATES, OR THE PROPERTY OF ANY OF THEM, ABSENT FURTHER ORDER OF THE COURT.

Bar Date Notice, p. 5.

17. The disallowance of the Late 503(b)(9) Claims is

appropriate under applicable law, as well as pursuant to the 503(b)(9) Bar Date Order.

- Bar dates for asserting claims in chapter 11 bankruptcy cases serve extremely important purposes. "The requirement of a Bar Date in Chapter 11 enables the debtor . . . to establish the universe of claims with which it must deal and the amount of those claims." See In re A.H. Robins Co., Inc., 129 B.R. 457, 459 (Bankr. E.D. Va. 1991). Premised on the imperative purpose of finality of asserting claims against a debtor, courts have not allowed claims filed by creditors after the bar date, absent special See In re Provident Hosp., Inc., 122 B.R. circumstances. 683, 685 (D. Md. 1990), aff'd, 943 F.2d 49 (4th Cir. 1991) (unpublished opinion) ("Because Bean did not timely file his bankruptcy claim after having been given constitutionally sufficient notice, his claim is barred under well-settled authority, 11 U.S.C. 1141(d) and Bankruptcy Rule 3003(c)(2).").
- 19. The Late 503(b)(9) Claims were filed in the present cases after the bar date for asserting administrative priority claims pursuant to 503(b)(9) of the Bankruptcy Code. Accordingly, pursuant to the 503(b)(9) Bar Date Order, these Late 503(b)(9) Claims are "forever barred,

estopped, and permanently enjoined from asserting such Section 503(b)(9) Claim against the Debtors . . . "

- 20. It is essential for the Debtors to establish the proper liabilities asserted against them. Moreover, it is even more critical that the Debtors confirm the administrative liabilities that can be properly asserted against the Debtors' estates. In order to achieve the imperative of finality in the claims process, the Debtors request that this Court disallow in their entirety and for all purposes in these bankruptcy cases the Late 503(b)(9) Claims in this Objection.
- 21. The Debtors reserve the right to object to the Late 503(b)(9) Claims on any other grounds at any time.

NOTICE AND PROCEDURE

22. Notice of this Objection has been provided to all claimants with claims that are the subject to this Objection as identified on Exhibit C (the "Claimants"), respectively, and to parties-in-interest in accordance with the Court's Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case

Management and Administrative Procedures (Docket No. 130)

(the "Case Management Order"). The Debtors submit that the

following methods of service upon the Claimants should be deemed by the Court to constitute due and sufficient service of this Objection: (a) service in accordance with Federal Rule of Bankruptcy Procedure 7004 and the applicable provisions of Federal Rule of Civil Procedure 4; (b) to the extent counsel for a Claimant is not known to the Debtors, by first class mail, postage prepaid, on the signatory of the Claimant's proof of claim form or other representative identified in the proof of claim form or any attachment thereto; or (c) by first class mail, postage prepaid, on any counsel that has appeared on the Claimant's behalf in the Debtors' bankruptcy cases. The Debtors are serving the Claimant with this Objection and the Exhibit on which the Claimant's claim is listed.

23. To the extent any Claimant timely files and properly serves a response to this Objection by April 29, 2009 as required by the Case Management Order and under applicable law, and the parties are unable to otherwise resolve the Objection, the Debtors request that the Court conduct a status conference with respect to any such responding claimant at the May 13, 2009 Omnibus Hearing, and thereafter schedule the matter for a future hearing as to the merits of such 503(b)(9) claim. However, to the extent

any Claimant fails to timely file and properly serve a response to this Objection as required by the Case Management Order and applicable law, the Debtors request that the Court enter an order, substantially in the form attached hereto as Exhibit A, disallowing such Claimant's 503(b)(9) claim in its entirety for all purposes in these bankruptcy cases.

WAIVER OF MEMORANDUM OF LAW

24. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Motion, the Debtors request that the requirement that all motions be accompanied by a written memorandum of law be waived.

NO PRIOR RELIEF

25. No previous request for the relief sought herein has been made to this Court or any other court.

WHEREFORE, the Debtors request the Court to enter an Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

Dated: Richmond, Virginia SKADDEN, ARPS, SLATE, MEAGHER & March 27, 2009 FLOM, LLP Gregg M. Galardi, Esq.
Ian S. Fredericks, Esq.
P.O. Box 636
Wilmington, Delaware 19899-0636
(302) 651-3000

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP Chris L. Dickerson, Esq. 333 West Wacker Drive Chicago, Illinois 60606 (312) 407-0700

- and -

MCGUIREWOODS LLP

_/s/ Douglas M. Foley Dion W. Hayes (VSB No. 34304) Douglas M. Foley (VSB No. 34364) One James Center 901 E. Cary Street Richmond, Virginia 23219 (804) 775-1000

Counsel for Debtors and Debtors in Possession

EXHIBIT A

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Dion W. Hayes (VSB No. 34304) Douglas M. Foley (VSB No. 34364) One James Center 901 E. Cary Street Richmond, Virginia 23219

- and -

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Counsel to the Debtors and Debtors in Possession

> IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA RICHMOND DIVISION

- - - - - - - - - x

In re: Chapter 11

CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)

et al.,

Debtors. : Jointly Administered

ORDER SUSTAINING DEBTORS' THIRD OMNIBUS OBJECTION TO CERTAIN LATE 503(b)(9) CLAIMS

THIS MATTER having come before the Court on the Debtors' Third Omnibus Objection to Certain Late 503(b)(9) Claims (the "Objection"), which requested, among other things, that the claims specifically identified on Exhibit C attached to the Objection be disallowed in their entirety

Case 08-35653-KRH Doc 2791 Filed 03/27/09 Entered 03/27/09 14:24:33 Desc Main Document Page 14 of 26

and for all purposes in these bankruptcy cases for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested on the Objection is in the best interest of the Debtors, their estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

- 1. The Objection is GRANTED.
- 2. The Claims identified on Exhibit A Late 503(b)(9) Claims as attached hereto and incorporated herein, are forever disallowed in their entirety for all purposes in these bankruptcy cases.

Dated: Richmond, Virginia May_____, 2009

HONODADI E VEVIN D. HITENNEVENC

WE ASK FOR THIS:

Gregg M. Galardi, Esq.
Ian S. Fredericks, Esq.
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP
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PO Box 636
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- and -

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- and -

Counsel to the Debtors and Debtors in Possession

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

__/s/ Douglas M. Foley____ Douglas M. Foley

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In re: Circuit City Stores, Inc, et al.

Third Omnibus Claims Objection
Class No. 683 (471) Doc 2791 Filed 03/27/09 Entered 03/27/09 14:24:33 Desc Main
Document Page 16 of 26

Exhibit B - Claimants And Related Claims Subject To Third Omnibus Objection To 503(b)(9) Claims

Exhibit B Glaimants / tha related Glaims Gubject 1	
Claim Holder	Claim Exhibit
PENNSYLVANIA UNCLAIMED PROP	1908 EXHIBIT C - LATE 503(b)(9) CLAIMS
PENNSYLVANIA UNCLAIMED PROP	1909 EXHIBIT C - LATE 503(b)(9) CLAIMS
PENNSYLVANIA UNCLAIMED PROP	1910 EXHIBIT C - LATE 503(b)(9) CLAIMS
PENNSYLVANIA UNCLAIMED PROP	1911 EXHIBIT C - LATE 503(b)(9) CLAIMS
PENNSYLVANIA UNCLAIMED PROP	1912 EXHIBIT C - LATE 503(b)(9) CLAIMS
PENNSYLVANIA UNCLAIMED PROP	1913 EXHIBIT C - LATE 503(b)(9) CLAIMS
PENNSYLVANIA UNCLAIMED PROP	1914 EXHIBIT C - LATE 503(b)(9) CLAIMS
PENNSYLVANIA UNCLAIMED PROP	
	1915 EXHIBIT C - LATE 503(b)(9) CLAIMS
PENNSYLVANIA UNCLAIMED PROP	1916 EXHIBIT C - LATE 503(b)(9) CLAIMS
PENNSYLVANIA UNCLAIMED PROP	1917 EXHIBIT C - LATE 503(b)(9) CLAIMS
PENNSYLVANIA UNCLAIMED PROP	1918 EXHIBIT C - LATE 503(b)(9) CLAIMS
PENNSYLVANIA UNCLAIMED PROP	1919 EXHIBIT C - LATE 503(b)(9) CLAIMS
PENNSYLVANIA UNCLAIMED PROP	1920 EXHIBIT C - LATE 503(b)(9) CLAIMS
PENNSYLVANIA UNCLAIMED PROP	1921 EXHIBIT C - LATE 503(b)(9) CLAIMS
PENNSYLVANIA UNCLAIMED PROP	1922 EXHIBIT C - LATE 503(b)(9) CLAIMS
PENNSYLVANIA UNCLAIMED PROP	1923 EXHIBIT C - LATE 503(b)(9) CLAIMS
PENNSYLVANIA UNCLAIMED PROP	1924 EXHIBIT C - LATE 503(b)(9) CLAIMS
PENNSYLVANIA UNCLAIMED PROP	1925 EXHIBIT C - LATE 503(b)(9) CLAIMS
PIZZA HUT	2225 EXHIBIT C - LATE 503(b)(9) CLAIMS
PLANO, CITY OF	2674 EXHIBIT C - LATE 503(b)(9) CLAIMS
·	
POPE, RONNIE	2219 EXHIBIT C - LATE 503(b)(9) CLAIMS
RANCHO CUCAMONGA CITY OF	1808 EXHIBIT C - LATE 503(b)(9) CLAIMS
REMOTE & MANUAL SERVICE	2221 EXHIBIT C - LATE 503(b)(9) CLAIMS
REPORTER HERALD	1816 EXHIBIT C - LATE 503(b)(9) CLAIMS
RESCO BALTIMORE INC	1976 EXHIBIT C - LATE 503(b)(9) CLAIMS
RESIDENCE INN	1968 EXHIBIT C - LATE 503(b)(9) CLAIMS
REYES, GUADALOPE AS MOTHER & GUARDIAN OF	
REYES, PATRICIO JEREMY A MINOR	1831 EXHIBIT C - LATE 503(b)(9) CLAIMS
RICHARDS, BRIAN D	11375 EXHIBIT C - LATE 503(b)(9) CLAIMS
RICHMOND SECURITY INC	1832 EXHIBIT C - LATE 503(b)(9) CLAIMS
ROANOKE GAS COMPANY	2008 EXHIBIT C - LATE 503(b)(9) CLAIMS
ROCHESTER GAS AND ELECTRIC	1849 EXHIBIT C - LATE 503(b)(9) CLAIMS
ROSATTO, MARCELO P	10514 EXHIBIT C - LATE 503(b)(9) CLAIMS
,	
RYZEX INC	4851 EXHIBIT C - LATE 503(b)(9) CLAIMS
SALITRERO, HECTOR E	10731 EXHIBIT C - LATE 503(b)(9) CLAIMS
SAMSONITE CORPORATION	1889 EXHIBIT C - LATE 503(b)(9) CLAIMS
SANITARY BOARD OF S CHARLESTON	2218 EXHIBIT C - LATE 503(b)(9) CLAIMS
SCHAEFFER MFG CO	4929 EXHIBIT C - LATE 503(b)(9) CLAIMS
SHELBY COUNTY	2222 EXHIBIT C - LATE 503(b)(9) CLAIMS
SHELBY COUNTY	2241 EXHIBIT C - LATE 503(b)(9) CLAIMS
SIEMENS HOME & OFFICE	1877 EXHIBIT C - LATE 503(b)(9) CLAIMS
SIERRA SOUND & SECURITY	4164 EXHIBIT C - LATE 503(b)(9) CLAIMS
SPORTS ILLUSTRATED	1940 EXHIBIT C - LATE 503(b)(9) CLAIMS
SUEZ ENERGY RESOURCES NA	3218 EXHIBIT C - LATE 503(b)(9) CLAIMS
SUMTER ELECTRIC COOPERATIVE, INC ,FL	2162 EXHIBIT C - LATE 503(b)(9) CLAIMS
SYMBOL TECHNOLOGIES	11223 EXHIBIT C - LATE 503(b)(9) CLAIMS
TALX CORPORATION UC EXPRESS	
	2009 EXHIBIT C - LATE 503(b)(9) CLAIMS
TASLER PALLET	2677 EXHIBIT C - LATE 503(b)(9) CLAIMS
TEMPLE, CITY OF	1907 EXHIBIT C - LATE 503(b)(9) CLAIMS
TENNESSEAN NEWSPAPER	2664 EXHIBIT C - LATE 503(b)(9) CLAIMS
TIMES LEADER	1867 EXHIBIT C - LATE 503(b)(9) CLAIMS
TOCAD AMERICA INC	4893 EXHIBIT C - LATE 503(b)(9) CLAIMS
TOWERS PERRIN FORSTER & CROSBY INC AKA	1904 EXHIBIT C - LATE 503(b)(9) CLAIMS
UNITED ISD TAX OFFICE	1932 EXHIBIT C - LATE 503(b)(9) CLAIMS
VACO RICHMOND LLC	1890 EXHIBIT C - LATE 503(b)(9) CLAIMS
VILLAGE OF GURNEE, IL	1829 EXHIBIT C - LATE 503(b)(9) CLAIMS
WBTP FM	2666 EXHIBIT C - LATE 503(b)(9) CLAIMS
WCIU TV	1952 EXHIBIT C - LATE 503(b)(9) CLAIMS
WEEMS, FOLEY	2080 EXHIBIT C - LATE 503(b)(9) CLAIMS
WELCH CONSULTING LTD	1818 EXHIBIT C - LATE 503(b)(9) CLAIMS
100 E 1 E 1 L 101 S 1 U L 101 E 1 L 1 L 1	I IOTOTEANIBIT C - LATE SUS(D)(9) CLAIMS

In re: Circuit City Stores, Inc, et al.

Third Omnibus Claims Objection
Class No. 683 (471) Doc 2791 Filed 03/27/09 Entered 03/27/09 14:24:33 Desc Main
Document Page 17 of 26

Exhibit B - Claimants And Related Claims Subject To Third Omnibus Objection To 503(b)(9) Claims

Claim Holder	Claim	Exhibit
WELCH CONSULTING LTD	1819	EXHIBIT C - LATE 503(b)(9) CLAIMS
WFLZ FM	2665	EXHIBIT C - LATE 503(b)(9) CLAIMS
WGN TV	2016	EXHIBIT C - LATE 503(b)(9) CLAIMS
WHATCOM COUNTY TREASURER	1858	EXHIBIT C - LATE 503(b)(9) CLAIMS
WOOD COUNTY, SHERIFF OF	2670	EXHIBIT C - LATE 503(b)(9) CLAIMS
WPHL TV	1804	EXHIBIT C - LATE 503(b)(9) CLAIMS
YOUNGSTOWN WATER DEPT, OH	1951	EXHIBIT C - LATE 503(b)(9) CLAIMS

Case 08-35653-KRH Doc 2791 Filed 03/27/09 Entered 03/27/09 14:24:33 Desc Main In re: Circuit City Stores, Inc, et al. Document Page 1200 Annibus Objection To 503(b)(9) Claims Case No. 08-35653-KRH

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
PENNSYLVANIA UNCLAIMED PROP PO BOX 1837 HARRISBURG, PA 171051837	1916	Secured: Priority: Administrative: UNI Unsecured: Total: UNI	_	KINZER TECHNOLOGY, LLC (08-35663)
PENNSYLVANIA UNCLAIMED PROP PO BOX 1837 HARRISBURG, PA 171051837	1910	Secured: Priority: Administrative: UNI Unsecured: Total: UNI	_	CIRCUIT CITY PROPERTIES, LLC (08-35661)
PENNSYLVANIA UNCLAIMED PROP PO BOX 1837 HARRISBURG, PA 171051837	1925	Secured: Priority: Administrative: UNI Unsecured: Total: UNI	_	MAYLAND MN, LLC (08-35666)
PENNSYLVANIA UNCLAIMED PROP PO BOX 1837 HARRISBURG, PA 171051837	1912	Secured: Priority: Administrative: UNI Unsecured: Total: UNI	_	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
PENNSYLVANIA UNCLAIMED PROP PO BOX 1837 HARRISBURG, PA 171051837	1922	Secured: Priority: Administrative: UNI Unsecured: Total: UNI	_	CIRCUIT CITY PURCHASING COMPANY, LLC (08-35657)
PENNSYLVANIA UNCLAIMED PROP PO BOX 1837 HARRISBURG, PA 171051837	1909	Secured: Priority: Administrative: UNI Unsecured: Total: UNI	_	PATAPSCO DESIGNS, INC. (08-35667)
PENNSYLVANIA UNCLAIMED PROP PO BOX 1837 HARRISBURG, PA 171051837	1914	Secured: Priority: Administrative: UNI Unsecured: Total: UNI	_	PRAHS, INC. (08-35670)
PENNSYLVANIA UNCLAIMED PROP PO BOX 1837 HARRISBURG, PA 171051837	1921	Secured: Priority: Administrative: UNI Unsecured: Total: UNI	_	ORBYX ELECTRONICS, LLC (08-35662)

 [&]quot;UNL" denotes an unliquidated claim.

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
PENNSYLVANIA UNCLAIMED PROP PO BOX 1837 HARRISBURG, PA 171051837	1919	Secured: Priority: Administrative: UN Unsecured: Total: UN	_	CC AVIATION, LLC (08-35658)
PENNSYLVANIA UNCLAIMED PROP PO BOX 1837 HARRISBURG, PA 171051837	1913	Secured: Priority: Administrative: UN Unsecured: Total: UN	_	CIRCUIT CITY STORES, INC. (08-35653)
PENNSYLVANIA UNCLAIMED PROP PO BOX 1837 HARRISBURG, PA 171051837	1915	Secured: Priority: Administrative: UN Unsecured: Total: UN	_	SKY VENTURE CORP. (08-35668)
PENNSYLVANIA UNCLAIMED PROP PO BOX 1837 HARRISBURG, PA 171051837	1918	Secured: Priority: Administrative: UN Unsecured: Total: UN	_	COURCHEVEL, LLC (08-35664)
PENNSYLVANIA UNCLAIMED PROP PO BOX 1837 HARRISBURG, PA 171051837	1908	Secured: Priority: Administrative: UN Unsecured: Total: UN	_	VENTOUX INTERNATIONAL, INC. (08-35656)
PENNSYLVANIA UNCLAIMED PROP PO BOX 1837 HARRISBURG, PA 171051837	1923	Secured: Priority: Administrative: UN Unsecured: Total: UN	_	ABBOTT ADVERTISING AGENCY, INC. (08-35665)
PENNSYLVANIA UNCLAIMED PROP PO BOX 1837 HARRISBURG, PA 171051837	1920	Secured: Priority: Administrative: UN Unsecured: Total: UN	_	INTERTAN, INC. (08-35655)
PENNSYLVANIA UNCLAIMED PROP PO BOX 1837 HARRISBURG, PA 171051837	1917	Secured: Priority: Administrative: UN Unsecured: Total: UN	_	XSSTUFF, LLC (08-35669)

 [&]quot;UNL" denotes an unliquidated claim.

Case 08-35653-KRH Doc 2791 Filed 03/27/09 Entered 03/27/09 14:24:33 Desc Main In re: Circuit City Stores, Inc, et al. Document Page 20ht/126nnibus Objection To 503(b)(9) Claims Case No. 08-35653-KRH

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTEI CLAIM AMOU		DATE FILED	DOCKETED DEBTOR
PENNSYLVANIA UNCLAIMED PROP PO BOX 1837 HARRISBURG, PA 171051837	1911	Secured: Priority: Administrative: Unsecured: Total:	UNL	12/23/2008	CC DISTRIBUTION COMPANY OF VIRGINIA, INC. (08-35659)
PENNSYLVANIA UNCLAIMED PROP PO BOX 1837 HARRISBURG, PA 171051837	1924	Secured: Priority: Administrative: Unsecured: Total:	UNL	12/23/2008	CIRCUIT CITY STORES PR, LLC (08-35660)
PIZZA HUT PO BOX 820 ENERGY, IL 62933	2225	Secured: Priority: Administrative: Unsecured: Total:	\$209.15 \$209.15	12/29/2008	CIRCUIT CITY STORES, INC. (08-35653)
PLANO, CITY OF ATTN PAIGE MIMS PO BOX 860358 PLANO, TX 75086-0358	2674	Secured: Priority: Administrative: Unsecured: Total:	\$5,299.44 \$5,299.44	01/13/2009	CIRCUIT CITY STORES, INC. (08-35653)
POPE, RONNIE 10637 S CRENSHAW NO 4 INGLEWWOD, CA 90303	2219	Secured: Priority: Administrative: Unsecured: Total:	UNL	12/22/2008	CIRCUIT CITY STORES, INC. (08-35653)
RANCHO CUCAMONGA CITY OF PO BOX 807 RANCO CUCAMONGA, CA 91729	1808	Secured: Priority: Administrative: Unsecured: Total:	\$9,495.24 \$9,495.24	12/24/2008	CIRCUIT CITY STORES, INC. (08-35653)
REMOTE & MANUAL SERVICE 2115 SE ADAMS STREET MILWAUKIE, OR 97222	2221	Secured: Priority: Administrative: Unsecured: Total:	\$605.83 \$605.83	12/23/2008	CIRCUIT CITY STORES, INC. (08-35653)
REPORTER HERALD PO BOX 59 LOVELAND, CO 80539-0059	1816	Secured: Priority: Administrative: Unsecured: Total:	\$675.72 \$675.72	12/22/2008	CIRCUIT CITY STORES, INC. (08-35653)

[&]quot;UNL" denotes an unliquidated claim.

Case 08-35653-KRH Doc 2791 Filed 03/27/09 Entered 03/27/09 14:24:33 Desc Main In re: Circuit City Stores, Inc, et al. Document Page 21/1ht/1 26/nnibus Objection To 503(b)(9) Claims Case No. 08-35653-KRH

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTI CLAIM AMO		DATE FILED	DOCKETED DEBTOR
RESCO BALTIMORE INC 4961 MERCANTILE RD BALTIMORE, MD 21236	1976	Secured: Priority: Administrative: Unsecured: Total:	\$3,707.99 \$3,707.99	12/29/2008	CIRCUIT CITY STORES, INC. (08-35653)
RESIDENCE INN 3940 WESTERRE PKY RICHMOND, VA 23233	1968	Secured: Priority: Administrative: Unsecured: Total:	\$10,700.00 \$10,700.00	12/29/2008	CIRCUIT CITY STORES, INC. (08-35653)
REYES, GUADALOPE AS MOTHER & GUARDIAN OF REYES, PATRICIO JEREMY A MINOR 7208 LAKE MARSHA DR ORLANDO, FL 32819	1831	Secured: Priority: Administrative: Unsecured: Total:	\$25,000.00 \$25,000.00	12/23/2008	CIRCUIT CITY STORES, INC. (08-35653)
RICHARDS, BRIAN D 1547 ESSEX RD UPPER ARLINGTON, OH 43221	11375	Secured: Priority: Administrative: Unsecured: Total:	\$869.00 \$869.00	02/09/2009	CIRCUIT CITY STORES, INC. (08-35653)
RICHMOND SECURITY INC 711 JOHNSTON WILLIS DR RICHMOND, VA 23236	1832	Secured: Priority: Administrative: Unsecured: Total:	\$177.05 \$177.05	12/22/2008	CIRCUIT CITY STORES, INC. (08-35653)
ROANOKE GAS COMPANY P O BOX 13007 ROANOKE, VA 24030	2008	Secured: Priority: Administrative: Unsecured: Total:	\$160.93 \$160.93	12/29/2008	CIRCUIT CITY STORES, INC. (08-35653)
ROCHESTER GAS AND ELECTRIC 89 EAST AVENUE ROCHESTER, NY 14649-0001	1849	Secured: Priority: Administrative: Unsecured: Total:	\$10,499.10 \$10,499.10	12/22/2008	CIRCUIT CITY STORES, INC. (08-35653)
ROSATTO, MARCELO P TM ANCHORENA 1238 3RD FL APT 24 CAPITAL FEDERAL BUENOS AIRES, 1425 ARGENTINA	10514	Secured: Priority: Administrative: Unsecured: Total:	UNL	02/02/2009	CIRCUIT CITY STORES, INC. (08-35653)

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Case 08-35653-KRH Doc 2791 Filed 03/27/09 Entered 03/27/09 14:24:33 Desc Main In re: Circuit City Stores, Inc, et al. Document Page 22/ht/l 26/nnibus Objection To 503(b)(9) Claims Case No. 08-35653-KRH

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *		DATE FILED	DOCKETED DEBTOR
RYZEX INC 4600 RYZEX WY BELLINGHAM, WA 98226-7691	4851	Secured: Priority: Administrative: Unsecured: Total:	\$459.00 \$459.00	01/26/2009	CIRCUIT CITY STORES, INC. (08-35653)
SALITRERO, HECTOR E 925 THE ALAMEDA UNIT 313 SAN JOSE, CA 95126-0000	10731	Secured: Priority: Administrative: Unsecured: Total:	UNL	02/03/2009	CIRCUIT CITY STORES, INC. (08-35653)
SAMSONITE CORPORATION JAMES REGO 575 WEST STREET SUITE 110 MANSFIELD, MA 02048	1889	Secured: Priority: Administrative: Unsecured: Total:	\$846.00 \$846.00	12/22/2008	CIRCUIT CITY STORES, INC. (08-35653)
SANITARY BOARD OF S CHARLESTON PO BOX 8336 SOUTH CHARLESTON, WV 25303-0336	2218	Secured: Priority: Administrative: Unsecured: Total:	UNL	12/29/2008	CIRCUIT CITY STORES, INC. (08-35653)
SCHAEFFER MFG CO 102 BARTON ST ST LOUIS, MO 63104-4729	4929	Secured: Priority: Administrative: Unsecured: Total:	\$416.73 \$416.73	01/21/2009	CIRCUIT CITY STORES, INC. (08-35653)
SHELBY COUNTY 150 WASHINGTON AVE COUNTY CLERK MEMPHIS, TN 38103	2241	Unsecured:	36,252.02 36,252.02	12/24/2008	CIRCUIT CITY STORES, INC. (08-35653)
SHELBY COUNTY 150 WASHINGTON AVE COUNTY CLERK MEMPHIS, TN 38103	2222	Unsecured:	24,310.52 24,310.52	12/24/2008	CIRCUIT CITY STORES, INC. (08-35653)
SIEMENS HOME & OFFICE JEFFREY BUCKLEW 4849 ALPHA ROAD DALLAS, TX 75244	1877	Unsecured:	25,622.64 25,622.64	12/22/2008	CIRCUIT CITY STORES, INC. (08-35653)

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Case 08-35653-KRH Doc 2791 Filed 03/27/09 Entered 03/27/09 14:24:33 Desc Main In re: Circuit City Stores, Inc, et al. Document Page 28ht/126nnibus Objection To 503(b)(9) Claims Case No. 08-35653-KRH

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
SIERRA SOUND & SECURITY 4995 HALLGARTEN DR SPARKS, NV 89436	4164	Secured: Priority: Administrative: \$2,974 Unsecured: Total: \$2,974		CIRCUIT CITY STORES, INC. (08-35653)
SPORTS ILLUSTRATED 3822 PAYSPHERE CIR CHICAGO, IL 60674-3822	1940	Secured: Priority: Administrative: \$250,000 Unsecured: Total: \$250,000		CIRCUIT CITY STORES, INC. (08-35653)
SUEZ ENERGY RESOURCES NA ATTN CHRIS JONES P O BOX 25237 LEHIGH VALLEY, PA 18002-5228	3218	Secured: Priority: Administrative: \$1,760 Unsecured: Total: \$1,760		CIRCUIT CITY STORES, INC. (08-35653)
SUMTER ELECTRIC COOPERATIVE, INC ,FL P O BOX 301 SUMTERVILLE, FL 33585	2162	Secured: Priority: Administrative: \$48,650 Unsecured: Total: \$48,650		CIRCUIT CITY STORES, INC. (08-35653)
SYMBOL TECHNOLOGIES MICHAEL RANDAZZO ONE SYMBOL PLAZA HOLSTVILLE, NY 11742	11223	Secured: Priority: Administrative: \$58: Unsecured: Total: \$58:		CIRCUIT CITY STORES, INC. (08-35653)
TALX CORPORATION UC EXPRESS 3065 PAYSPHERE CIR CHICAGO, IL 60674	2009	Secured: Priority: Administrative: \$4,55- Unsecured: Total: \$4,55-		CIRCUIT CITY STORES, INC. (08-35653)
TASLER PALLET HC 73 BOX 11 MARIETTA, OK 73448	2677	Secured: Priority: Administrative: \$3,550 Unsecured: Total: \$3,550		CIRCUIT CITY STORES, INC. (08-35653)
TEMPLE, CITY OF PO BOX 878 UTILITY BUSINESS OFFICE TEMPLE, TX 76503-0878	1907	Secured: Priority: Administrative: \$1,57: Unsecured: Total: \$1,57:	_	CIRCUIT CITY STORES, INC. (08-35653)

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Case 08-35653-KRH Doc 2791 Filed 03/27/09 Entered 03/27/09 14:24:33 Desc Main In re: Circuit City Stores, Inc, et al. Document Page 24ht/126nnibus Objection To 503(b)(9) Claims Case No. 08-35653-KRH

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	k	DATE FILED	DOCKETED DEBTOR
TENNESSEAN NEWSPAPER 1100 BROADWAY NASHVILLE, TN 37203	2664	Unsecured:	\$55,269.10 \$55,269.10	12/22/2008	CIRCUIT CITY STORES, INC. (08-35653)
TIMES LEADER 15 NORTH MAIN STREET WILKES BARRE, PA 18711	1867	Secured: Priority: Administrative: Unsecured: Total:	\$5,897.85 \$5,897.85	12/22/2008	CIRCUIT CITY STORES, INC. (08-35653)
TOCAD AMERICA INC TERESA DA COSTA 53 GREEN POND ROAD ROCKAWAY, NJ 07866	4893	Unsecured:	262,327.56 262,327.56	01/22/2009	CC DISTRIBUTION COMPANY OF VIRGINIA, INC. (08-35659)
TOWERS PERRIN FORSTER & CROSBY INC AKA TOWERS PERRIN ATTN JOEL KRANZEL 1500 MARKET ST CENTRE SQ E PHILADELPHIA, PA 19102-4790	1904	Unsecured:	\$12,768.25 \$12,768.25	12/23/2008	CIRCUIT CITY STORES, INC. (08-35653)
UNITED ISD TAX OFFICE 3501 E SAUNDERS NORMA FARABOUGH RTA CSTS CTA LAREDO, TX 78041	1932	Unsecured:	\$25,724.69 \$25,724.69	12/23/2008	CIRCUIT CITY STORES, INC. (08-35653)
VACO RICHMOND LLC 5410 MARYLAND WY STE 460 BRENTWOOD, TN 37027	1890	Unsecured:	\$32,946.00 \$32,946.00	12/22/2008	CIRCUIT CITY STORES, INC. (08-35653)
VILLAGE OF GURNEE, IL 325 NORTH OPLAINE ROAD GURNEE, IL 60031-2636	1829	Secured: Priority: Administrative: Unsecured: Total:	\$143.45 \$143.45	12/23/2008	CIRCUIT CITY STORES, INC. (08-35653)
WBTP FM PO BOX 406295 ATLANTA, GA 30384-6295	2666	Secured: Priority: Administrative: Unsecured: Total:	\$3,140.75 \$3,140.75	01/05/2009	CIRCUIT CITY STORES, INC. (08-35653)

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Case 08-35653-KRH Doc 2791 Filed 03/27/09 Entered 03/27/09 14:24:33 Desc Main In re: Circuit City Stores, Inc, et al. Document Page 25ht/126nnibus Objection To 503(b)(9) Claims Case No. 08-35653-KRH

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
WCIU TV 3256 PAYSPHERE CIR WEIGEL BROADCASTING CO CHICAGO, IL 60674	1952	Secured: Priority: Administrative: \$15,130 Unsecured: Total: \$15,130	_	CIRCUIT CITY STORES, INC. (08-35653)
WEEMS, FOLEY PO BOX 2414 CORDOVA, AK 99574-2414	2080	Secured: Priority: Administrative: \$23,479 Unsecured: Total: \$23,479	_	CIRCUIT CITY STORES, INC. (08-35653)
WELCH CONSULTING LTD 1716 BRIARCREST DR 700 ATTN ACCOUNTS RECEIVABLE BRYAN, TX 77802	1818	Secured: Priority: Administrative: \$900 Unsecured: Total: \$900	_	CIRCUIT CITY STORES, INC. (08-35653)
WELCH CONSULTING LTD 1716 BRIARCREST DR 700 BRYAN, TX 77802	1819	Secured: Priority: Administrative: \$31,544 Unsecured: Total: \$31,544	_	CIRCUIT CITY STORES, INC. (08-35653)
WFLZ FM CLEAR CHANNEL BROADCASTING INC PO BOX 406295 ATLANTA, GA 30384	2665	Secured: Priority: Administrative: \$3,137 Unsecured: Total: \$3,137	_	CIRCUIT CITY STORES, INC. (08-35653)
WGN TV PO BOX 98473 CHICAGO, IL 60693	2016	Secured: Priority: Administrative: \$42,330 Unsecured: Total: \$42,330	_	CIRCUIT CITY STORES, INC. (08-35653)
WHATCOM COUNTY TREASURER PO BOX 34873 SEATTLE, WA 98411-6626	1858	Secured: Priority: Administrative: \$3,882 Unsecured: Total: \$3,882	_	CIRCUIT CITY STORES, INC. (08-35653)
WOOD COUNTY, SHERIFF OF PO BOX 1985 PARKERSBURG, WV 26102	2670	Secured: Priority: Administrative: \$14,359 Unsecured: Total: \$14,359	_	CIRCUIT CITY STORES, INC. (08-35653)

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Case 08-35653-KRH Doc 2791 Filed 03/27/09 Entered 03/27/09 14:24:33 Desc Main In re: Circuit City Stores, Inc, et al. Document Page 26ht/126nnibus Objection To 503(b)(9) Claims Case No. 08-35653-KRH

EXHIBIT C - LATE 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *		DATE FILED	DOCKETED DEBTOR
WPHL TV 15190 COLLECTIONS CENTER DR CHICAGO, IL 60693	1804	Secured: Priority: Administrative: Unsecured: Total:	\$18,891.25 \$18,891.25	12/23/2008	CIRCUIT CITY STORES, INC. (08-35653)
YOUNGSTOWN WATER DEPT , OH P O BOX 6219 YOUNGSTOWN, OH 44501	1951	Secured: Priority: Administrative: Unsecured: Total:	\$100.02 \$100.02	12/26/2008	CIRCUIT CITY STORES, INC. (08-35653)

Total: 66 \$1,020,947.34